was not worked out as there was then no Government sanction. The sanction was since obtained and the amount of Rs. 15,905 is now asked for.

I request the House may be pleased to vote for the demand.

MR. T. K. NARAYANA PILLAI.: May I ask whether this expenditure was in contemplation at the time of the budget?

MR. S. PARTHASARATHY IYENGAR: Yes.

MR. T. K. NARAYANA PILLAI: Why was this demand not made at that time?

MR. S. PARTHASARATHY IYENGAR: It was after the budget that the sanction was obtained. It is only after obtaining Government sanction that we can ask for the grant.

MR. P. O. THOMAS: May I ask whether a certain amount of grant which has been made under house-rent allowance during the budget has been disbursed to the police officers?

MR. S. PARTHASARATHY IYENGAR: Yes Sir. The amount now asked for is to complete it and for payment of salary and allowances to Probationary Inspectors.

The question that Government be granted a sum of Rs. 69,162 under Demand IX—Police was put and carried.

The demand was passed and the grant was made.

DEMAND XI—TAXES ON INCOME.—Rs. 19,037.

MR. C. P. GOPALA PANICKER: I move for a grant of Rs. 19,037 under Damand XI—Taxes on Income.

The grant is being detailed as foilows:

Rs. 9,200 comes under 7 (a) Direction, Rs. 801 under 7 (b) Office of the Deputy Commissioner of Income Tax, Rs. 9,036 under 7 (c) Office of the Income Tax Collector. I shall explain the circumstances which have necessitated this supplementary demand in the middle of the year.

Rs. 9,200, under direction, is for the purpose of meeting the expenditure an account of the deputation of two T.C.S Officers for training in Income Tax work in British India. In this connection I am glad to inform the House that the Government of India have been pleased to take two of our officers for training in the special class constituted for giving training to their own officers. Ordinarily officers from the States are not admitted. In view of the possible developments of the Income tax department, a request was made to the Government of India to train a few of our officers in the British Indian system of administration of the Income tax department. Intimation of the Government of India was received some 3 weeks back extending facilties for training of two of our officers, and those officers had to be asked at short notice to proceed to their places of training. Accordingly two T. C. S. officers were selected and one of them was sent to Bombay and the other to Madras. It is an intensive training which may extend to a period of six months. The training is given free. But the travelling, lodging and boarding expenses of the officers have to be met. In view of the fact that such chances of

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[Mr. C. P. Gopala Panicker.]

training may not be made available to us whenever we want, and in view of the usefulness of the training, I hope that the House will be pleased to sanction this grant.

Rs. 801 under 7(b), office of the Deputy Commissioner of Income Tax, is for meeting the expenditure in connection with the appointment of a special temporary staff consisting of a Collector and an Auditor in the office of the Deputy Commissioner of Income Tax, Trivandrum. This additional staff is for the speedy disposal of the heavy accumulation of arrears in that office. The department thought that it could dispose of all the pending cases of last year before the year closed. Unfortunately, a few cases of last year had to be carried over to the current year for disposal. The normal staff of the office of the Deputy Commissioner of Income Tax was found inadequate to cope with the arrears as well as the current year's work. As the House already knows the delay in the disposal of the Income Tax cases will lead to heavy loss of revenue to Government, it is imperative that the accumulation of arrears should be disposed of as expeditiously as possible. It is a permanent feature of the Income Tax administration in Madras and other places that whenever accumulation of arrears is noticed, a special staff would be immediately appointed to clear off such arrears. This staff has been appointed only for three months and it is hoped that the additional staff would dispose of all the arrears before that period. In the interest of revenue, I hope the House will not grudge this small expenditure.

The last item is for expenditare in connection with the formation of a new Income Tax Circle at Alwaye. Heavy accumulation of arrears in the Alleppey and Kottayam Circles has contributed to the necessity of forming a new Circle at Alwaye. The cases both in the Agricultural Income Tax and regular income tax have been steadily on the increase in the Alleppey and Kottayam Circles. The rapid growth of business at Alwaye and in its vicinity has also necessitated a separate Collector for that area. It is only when the year closed that the Commissioner could gather an idea of the volume of work pertaining to Kottayam and Alleppey divisions and so it was not possible for him to include these proposals in the last year's budget. The creation of a new Circle is proposed to be sanctioned only till the end of the year. In view of the circumstances explained, I hope that the House will be pleased to sanction this grant.

MR. R. MADHAVAN NAIR: I did not quite understand the first part of the motion relating to "division allowances."

MR. C. P. GOPALA PANICKER: It is a technical term mentioned in the Account Code.

MR. T. K. NARAYANA PILLAI: I oppose this grant. I can see no necessity for making this demand in spite of all that has been said by the Secretary to Government. There is absolutely no reason why all this expenditure could not have been contemplated at the time when the budget was framed. Certainly they could have foreseen this kind

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of expenditure at the beginning of the year. The arrears could not have accumulated all on a sudden. Absolutely nothing had been pointed out when the budget was discussed in this House last time that the arrears were mounting up. At no previous stage has it been said that there would be any necessity for this grant.

It is said that certain probationers have been sent out of this country for special training. There is, however, no reason why we should be called upon to incur this additional expenditure at this time of the year. I therefore oppose the grant.

MR. C. P. GOPALA PANICKER: I shall explain. I have told the House that there was no possibility of foreseeing the expenditure because the Budget was framed in Edavom and most of the cases were disposed of towards the end of the year, and the arrears accumulated only after the year ended.

Secondly, with regard to the training, it was very difficult for us to foresee when the Government of India were going to start a class for giving training to officers.

PRESIDENT: I should like to say a few words on this point. The Government of India, when they started the training scheme, allotted only a very few seats to Indian States. Income-tax has become a very specialized business and it was necessary for this Government to depute some of our men for the training when the Government of India were furnishing the training.

The question that a sum of Rs. 19,037 under Demand XI—Taxes on Income, be granted was put and carried.

The demand was passed and the grant was made.

DEMAND XIII—FOREST—Rs. 12,500.

RAO BAHADUR T. V. VENKATESWARA AIYAR (*Conservator of Forests*): Sir, I move for a grant of Rs. 12,500 under Demand XIII—Forest.

The amount is required to meet the expenditure for a new forest division for the exploitation of timber, firewood and bamboos that would otherwise get submerged under the water-spread of the Perunchani Reservoir. The total quantity of timber that is expected to be available for the area is 12 lakhs c. ft. and one lakh of tons of firewood in addition to bamboos. The water in the lake is expected to go up and cover the water-spread area at the end of three years. And therefore it is necessary to organize the proper working of this timber, firewood and bamboos within that short time. It was, therefore, found necessary in the interests of the preservation of revenue and prevention of leakage to organize a special division for the purpose and this expenditure is required to meet the demand in connection with the formation of this division. I move that the House may be pleased to vote for this grant.

MR. R. MADHAVAN NAIR (*Karunagapalli cum Karthikapalli*): സർ, ഞാൻ ഈ ഡിമാന്റിനെ എതിർക്കുന്നു. പെരുഞ്ചാണി സ്കീം സംബന്ധിച്ചുള്ള എസ്റ്റിമേറ്റിൽ തുക കൊള്ളിച്ചു അവസരത്തിൽതന്നെ അവിടെ തടിയുണ്ടെന്നും നിൽക്കുന്ന തടികൾ വെട്ടി മാറ്റണമെന്നുണ്ടെന്നും

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